# **FISCAL NOTE**

# SB 2801 - HB 2613

February 6, 1998

**SUMMARY OF BILL:** Redefines responsibility for rollback taxes when greenbelt property is sold and the buyer does not file forms necessary to continue the greenbelt classification timely.

### **ESTIMATED FISCAL IMPACT:**

#### **MINIMAL**

There is estimated to be no fiscal impact from the bill, since the provisions simply shift the responsibility for the tax from the seller to the buyer in certain circumstances.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

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